MANUAL TRANSMITTAL

Department of the Treasury | **Internal Revenue Service**

22.42.1

JANUARY 1, 2003

PURPOSE

(1) This transmittal incorporates new section 2, Tax Exempt Bonds Outreach Procedures, into IRM 22.42, TEGE Taxpayer Education and Assistance.

NATURE OF MATERIAL

(1) New section 2 is added to IRM 22.42, TE/GE Taxpayer Education and Assistance, to provide procedures for the Tax Exempt Bonds Customer Education and Outreach Program.

AUDIENCE

Tax Exempt Bonds Division

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Director, Tax Exempt Bonds

Table of Contents

22.42.1.1
(01-01-2003)
Tax Exempt Bonds Outreach-Introduction

(1) These procedures provide instruction and guidance regarding the performance indicators for TEB's Customer Education and Outreach program under the Quantity Business Results measures. Specific instruction is provided regarding the TEB Outreach Reporting System.

(2) The Outreach Reporting System is designed to timely and accurately reflect TEB's progress in meeting its customer education and outreach performance indicators while effectively managing TEB's limited staff resources. The Reporting System will also be used as a management tool in preparing the Director, Tax Exempt Bonds, for briefings of upper level managers. These aims will be accomplished through five main activities:

a. Identifying and forwarding outreach requests or potential opportunities through front line managers to the Manager, Outreach, Planning and Review, for approval.
b. Evaluation, by the Manager, Outreach, Planning and Review, and approval of outreach requests that significantly further TEB's Customer Education and Outreach program after accounting for staff and budgetary limitations.
c. Developing and maintaining customer information profiles that efficiently manage contact, categorical, and descriptive information about each customer entity as well as an account of their cumulative outreach history.
d. Tracking and reporting TEB's progress toward fulfilling its outreach performance indicators on both a monthly and year-to-date basis.
e. Creating monthly reports for the Manager, Outreach, Planning and Review, that reflect TEB's outreach coverage both regionally and by customer industry group.

(3) The integrity of the Outreach Reporting System is dependent on TEB employees providing complete and accurate information to the Manager, Outreach, Planning and Review, in a timely manner.

22.42.1.2
(01-01-2003)
Balanced Measures Performance Indicators for Customer Education & Outreach

(1) TEB has four performance indicators for customer education and outreach activities. These four performance indicators are (1) Number of Outreach Efforts, (2) Customers Reached (Direct), (3) Customers Reached (Indirect), and (4) Education & Outreach FTE Applied. Each is discussed herein.

(2) **Direct Outreach Effort** Customer educational events (such as a speech, seminar, workshop, exhibiting, panel discussion, or conference) where educational information is provided/presented to external customers in an effort to educate them in order to increase their voluntary compliance. Examples of Direct Outreach Efforts include:

a. TEB personnel present educational information by delivering a speech or participating in a panel discussion at a conference or seminar sponsored by an individual customer entity, association of customer entities, or practitioner group.
b. TEB personnel present/provide educational information directly to one or more customer entities in an informal gathering.
c. TEB personnel provide educational materials and discuss program related matters with customers at a TEB or TE/GE sponsored booth exhibit set up at a conference.
d. TEB personnel meet with representatives that have corresponded with TEB, the Service, or Chief Counsel to discuss areas of disagreement on technical positions concerning program related issues.

(3) **Indirect Outreach Effort** Customer partnership meetings where outreach occurs with external customers in an effort to partner with them in order to identify ways to increase the voluntary compliance of TEB external customers. Examples of Indirect Outreach Efforts include:

a. TEB personnel participate in a meeting with one or more practitioner groups, stakeholder groups, liaison groups, and representatives from other federal/state/local government entities to discuss developing an on-going partnership through which TEB will participate in upcoming educational events and/or utilize the customers' communications vehicles to distribute educational materials to TEB customers.
b. TEB personnel meet with staff from the SEC, HUD, and other federal agencies to discuss coordinating joint participation in upcoming educational events.
c. TEB personnel meet with staff from state government offices to discuss establishing an on-going partnership to provide technical assistance or facilitate referrals.
d. TEB personnel meet with one or more practitioner groups, stakeholder groups, liaison groups, and representatives from other federal/state/local government entities to solicit and discuss suggestions for reducing taxpayer burden and improving customer service.

(4) The following are examples of events or meetings that are **not** included in measuring the Number of Outreach Efforts performance indicator:

a. A training session held by TEB for LMSB employees regarding issues related to their determining whether a portion of the financial institution's interest expense is not deductible under section 265(b). **Not a non-IRS external customer.**
b. TEB personnel attend a non-IRS sponsored technical conference for technical training purposes only (none of the presenters are TEB employees). The TEB personnel are asked program related questions during breaks and provide knowledgeable answers or agree to follow-up with an answer after the conference. **Attendance at the conference was not for the purpose of presenting/providing educational information to external customers.**
c. TEB personnel meet with a customer entity to discuss technical issues related to an examination or research project. **An assigned case or project is not an outreach effort.**

(5) **Methodology** In counting the Number of Outreach Efforts, each type of event or meeting is counted as a separate effort. For instance, if at a conference both a speech and exhibit are provided, two Direct Outreach Efforts would be counted.

(6) **Activity Codes** Technical time for Direct and Indirect Outreach Efforts may be reported as follows. Direct Outreach Efforts should be reported under activity codes 126 (750 & 751), 127 (750 &751), and 144. Indirect Outreach Efforts should be reported under activity codes 135 (only 755) and 144.

(7) **Customers Reached (Direct)**

a. **Definition** The total number of non-IRS external customers involved in each customer educational event where TEB personnel directly provide/present educational information intended to increase their voluntary compliance.

b. **Methodology** The total number will be based on the best available information provided by the sponsoring customer entity (whether by overall registration or actual head count) or estimated based upon the number of materials handed out. If more than one TE/GE operating unit participates in an event, each will determine its respective number of customers.

c. **Examples**
A TEB employee participates in a panel discussion at a conference sponsored by a practitioner group. The sponsoring customer entity confirms that 100 people were registered to attend that panel discussion. **This would count as 1 Direct Outreach Effort with 100 Customers Reached.**
TEB employees work a booth exhibit at the same conference and handout approximately 150 educational publications to conference attendees. **This would count as 1 Direct Outreach Effort with 150 Customers Reached.**

(8) **Customers Reached (Indirect)**

a. **Definition** The total number of non-IRS external customer entities represented at a customer partnership meeting with TEB personnel to discuss ways to establish an on-going partnership of working together to increase the voluntary compliance of TEB external customers. Customer partnership meetings include meetings with practitioner groups, stakeholder groups, liaison groups, and representatives from other federal/state/local government entities.

b. **Methodology** The total number will be based on either the number of participating customer entities represented on a “sign-in sheet” or an actual head count (of customer entities represented, not necessarily total persons attending) by TEB personnel. If more than one TE/GE operating unit participates in a partnership meeting, each will determine its respective number of customers.

c. **Examples**
TEB personnel meet with a state chapter of a national association representing issuers to discuss participating in upcoming educational workshops and including educational information in a quarterly newsletter. In attendance are three members of the chapters staff and four members of its board of directors (each elected officials of municipal issuers), for a total of seven persons. **This would count as 1 Indirect Outreach Effort with 5 Customers Reached (the state chapter and 4 issuers).**
TEB personnel meet with nine representatives from the treasurer, auditor, and comptroller’s offices of a single state government (three from each office) to discuss developing an on-going partnership to provide technical assistance and to establish a referral process. **This would count as 1 Indirect Outreach Effort with 1 Customer Reached (3 offices of 1 governmental entity); however, contact information should be provided for each of the separate offices so that informational profiles can be developed for each.**

(9) **Education & Outreach Time Applied**

a. **Definition** The total technical time, expressed in Full Time Equivalents (FTSs), reported by TEB personnel for customer education and outreach related activities reported under the budget category PAC 1C and the related 1C Activity Codes listed as TEB Planning Form 5440.

b. **Methodology** The FTE performance indicator will be measured through ETS time reporting.

22.42.1.3 (01-01-2003) Outreach Reporting Process & Forms

(1) The Outreach Reporting Process begins with either an outreach request by a customer entity or initiation by TEB staff. In either situation, the TEB employee should timely submit a completed Outreach Request Form to the Manager, Outreach, Planning and Review, for consideration. If approved, an Outreach Assignment Form will be sent to the designated TEB employee and a confirmation will be transmitted to the customer entity sponsoring the outreach event. Outreach assignments involving Field Operations staff will be made in coordination with the Manager, Field Operations. Following the outreach event, the assigned TEB employee should timely submit an Outreach Completion Form so that any updated information concerning the event can be captured and the event assignment can be closed. Each step in this process is discussed more fully herein.

22.42.1.4 (01-01-2003) Outreach Request Form

(1) The purpose of the Outreach Request Form is to both initiate the reporting process for possible assignment and to establish or update a customer profile. See Exhibit 22.42.1-1. **A separate Request Form should be submitted for all outreach requests, both educational (Direct Outreach Effort) and partnering (Indirect Outreach Effort).**

(2) The Outreach Request Form is to be completed by the TEB employee receiving the outreach request from a customer entity. The Form should be submitted to the Manager, Outreach, Planning and Review (or delegated OPR staff), for approval immediately upon receipt of the request.

(3) The Outreach Request Form identifies basic information about the requested outreach event and the customer entity or entities that will be reached via the event. The informational line items for each of these parts is discussed herein.

(4) **Event Information**

a. **Contact Date:** Enter the date of initial contact with the customer regarding the request.
b. **How was Contact Originated:** Enter the manner in which the initial contact was made. The following table provides the most common sources.

Email Request
In Person Verbal Request
Referral Request
TEB Initiated
Telephone Request
Written Request

c. **Outreach Type:** Identify the type of outreach request as either “educational” (Direct Customer Effort) or “partnering” (Indirect Customer Effort).
d. **Outreach Format:** Identify the proposed format for the outreach effort. The following table provides the most common formats.

Breakout Session

Informal Discussion

Lecture w/Q&A

Panel Member

Speech

Workshop

e. **Estimated Number of participants:** If an educational event (Direct), enter the amount provided by the sponsoring customer as the estimated attendance. If a partnership meeting (Indirect), enter the number of customer entities expected to attend.
f. **Event Date Requested:** Enter the date the customer is planning to schedule the outreach event.
g. **Event name:** Enter the name of the educational event provided by the sponsoring customer. If there is no name established, or the effort is a partnership meeting, then enter a descriptive name for the outreach effort.
h. **Location City:** Enter the city where the event is to be held.
i. **Location State:** Enter the state where the event is to be held.
j. **Directions to Event:** Enter the address, directions and/or any other event specific contact information that should be provided. This is a memorandum entry and may be as long or short as necessary.
k. **Special Instructions:** Enter any special requests made by the sponsoring customer for the event or any additional information that may be useful to the presenter in preparing for the event. If a customers request includes both a presentation and an exhibit (two Direct Outreach Efforts), include the request for the exhibit in this field on the Request Form for the presentation.
l. **Topics:** Enter the topics requested by the customer. The following table identifies a number of commonly requested topics.

Number	Topic
1	Abusive Transactions
2	Advance Refundings/SLGS
3	Airport Facility Bonds
4	Arbitrage Requirements
5	Bond Financed Sport Facilities
6	Change in Use of Proceeds
7	Current Developments
8	Education Financing
9	Enterprise Zone Facility Bonds
10	Environmental Facility Bonds
11	Filing & Retention Requirements
12	Indian Tribal Government Bonds

Number	Topic
13	Pooled Financings
14	Public Private Partnerships
15	Qualified 501(c)(3) Bonds
16	Rail/Transportation Facility Bonds
17	Sec. 141 Private Activity Bond Tests
18	Sec. 142 Multi-family Housing
19	Sec. 145 Multi-family Housing
20	Sec. 150 (b)
21	Sec. 6700 Initiative
22	Single Family Housing
23	Small Issue Bonds
24	Student Loan Bonds
25	Tax and Revenue Anticipation Notes
26	Tax Credit Bonds
27	TEB Examinations Procedures
28	TEB Overview
29	TEFRA Issues
30	Utility Bonds
31	VCAP
32	Volume Cap

m. **TEB Employees Requested:** Enter the name of TEB employees (if any) requested by the customer or volunteering to provide the outreach service.

(5) **Customer Profiling Information**

a. **Sponsor Name:** Enter the name of the customer entity sponsoring or making the outreach request.
b. **Nationally Affiliated To:** If the customer entity is a state of local affiliate or a national association (i.e. state chapter of GFOA), enter the name of the national association.
c. **Primary Contact:** Self-explanatory contact information about the principal contact point for the sponsoring customer entity (i.e. name, address, phone). All the contact information must be submitted so that the customer entity can be included in future mailings.
d. **Additional Entities:** If multiple customer entities will be attending the outreach event, enter the above information for each. The Outreach Reporting System database will link as many customers to an event as is necessary. The Outreach Request Form Continuation Sheet is available if necessary to list more than one additional entity. See Exhibit 22.42.1-2.
e. Once the Outreach Request Form has been submitted, the Manager, Outreach, Planning and Review will either approve or decline the request.

The decision to approve or decline will be determined after considering the extent to which the outreach request conforms with and furthers implementation of the Outreach Plan as well as the staff and budget resources needed to fulfill the request. If approved, the Manager, Outreach, Planning and Review, will assign the outreach request to a TEB employee with the requisite knowledge and experience needed to successfully fulfill the request. Geographic proximity to the event's location may also be considered. Any outreach assignments involving Field Operations staff will be made with the approval of the Manager, Field Operations.

22.42.1.5
(01-01-2003)
Outreach Assignment Form

(1) The purpose of the Outreach Assignment Form is to formally assign the outreach request as a TEB program assignment. The Form will be transmitted to the assigned TEB employee(s) via email. See Exhibit 22.42.1-3.

(2) The Assignment form identifies each TEB employee assigned to the outreach request and lists the information provided in the Outreach Request Form concerning the event as well as the sponsoring customer and other attending customer entities.

(3) The Manager, Outreach, Planning and Review (or delegated OPR staff), will provide any educational materials and/or power point presentations available on the topics to be presented.

(4) Upon receipt of an Outreach Assignment Form, TEB employee(s) should contact the sponsoring customer to confirm the information concerning the event.

22.42.1.6
(01-01-2003)
Confirmation/Decline Letter to Sponsoring Customer Entity

(1) If the outreach request is approved and is for an educational event (Direct), the Manager, Outreach Planning and Review, will send a confirmation letter to the sponsoring customer entity acknowledging approval of the request and identifying the assigned TEB employee(s). The letter will be delivered via both mail and facsimile in order to ensure a timely response. The letter will also request that the sponsoring customer coordinate the completion and return of Customer Satisfaction Surveys included in the mailing.

(2) If the outreach request is approved and is for a partnership meeting (Indirect), the TEB employee assigned to the outreach event will confirm the meeting with the customer entity upon receipt of the Outreach Assignment Form. The Manager, Outreach, Planning and Review, will not send a confirmation letter.

(3) If the outreach request is declined, the Manager, Outreach, Planning and Review, will send a decline letter to the sponsoring customer entity confirming the request's denial yet welcoming future requests. The letter will be delivered via both mail and facsimile in order to ensure a timely response. See Exhibit F.

22.42.1.7
(01-01-2003)
Outreach Completion Form

(1) The purpose of the Outreach Completion Form is to update actual information concerning the event and attending customers, capture the presenter's comments and action items, and close the outreach assignment. See Exhibit 22.42.1-4.

(2) The Outreach Completion Form is to be completed by the TEB employee assigned as the Lead Presenter on the Outreach Assignment Form. The

Completion Form should be submitted to the Manager, Outreach, Planning and Review (or delegated OPR staff), immediately following completion of the outreach assignment.

(3) The informational line items for the Outreach Completion Form is discussed herein.

a. **Outreach Control Number (OCN):** Enter the control number of the event as shown on the Outreach Assignment Form.
b. **Outreach Event Date:** Enter the actual date the TEB presentation was provided. This date may have changed subject to scheduling requirements after the outreach had been assigned.
c. **Preparation Time:** Enter the amount of preparation time applied by each TEB employee assigned to the outreach event. If more than one employee participated, the employee preparing the Outreach Completion Form should total the time for all TEB presenters. This time should include time applied for travel to and from the event.
d. **Actual Number of Participants:** Enter the total number of Customers Reached through the outreach effort. This number should be determined according to the methodologies described for the Customers Reached (Direct) and Customers Reached (Indirect) performance indicators in Subsection 22.41.2.2 of this IRM Section.
e. **Event Name:** Enter the name of the event.
f. **Topics:** Enter the topic(s) presented if different from those originally assigned. Do not enter if the topic(s) presented did not change from that assigned.
g. **TEB Employees Presenting:** Identify the TEB employees presenting or participating in the outreach effort if there was a change from the TEB employee(s) originally assigned. Enter the Lead Presenter first.
h. **Comments:** This field is designed to record comments from the presenters or the participants concerning the TEB presentation/participation in the event (i.e. event well received and recommend making such presentations to association in the future). This is a memorandum entry that will expand without size restrictions to accommodate lengthy comments that may be useful in future or similar events.
i. **Action Items:** This field is designed to record those comments that are requesting or suggesting some follow-up action by TEB. The request may come from the event sponsor, participants or presenters. These comments will be highlighted in monthly OPR reports and given an appropriate response. As with the comments field, this is a memorandum entry that will expand without size restrictions to accommodate a lengthy list of useful action items.
j. **Add/Edit Entities Attending Outreach Event:** If the presenting employees become aware of additional entities attending the outreach event that are not listed on the assignment form, the updated information should be provided in this section of the form. If necessary, use the Outreach Request Form Continuation Sheet to capture information about additional customer entities.

Exhibit 22.42.1-1 (01-01-2003)
TEB Outreach Request Form

TEB OUTREACH REQUEST FORM

Exhibit 22.42.1-1

Contact Date	How was contact originated	Outreach Type	Outreach Format	Estimated Number of Participants	Event Date Requested

Event Name			
Location City		Location State	
Directions to Event			
Special Instructions			
Topics	1.		
	2.		
	3.		
TEB Employees Requested	1.		
	2.		
	3.		

Customer Entities Attending Outreach Event

Sponsor Name						
Nationally Affiliated To:						
Primary Contact	First Name	Middle Name	Last Name	Position Title		
Address Line 1						
Line 2						
P.O. Box						
City				State		
Telephone		Fax		Email		

Entity Name						
Nationally Affiliated To:						
Primary Contact	First Name	Middle Name	Last Name	Position Title		
Address Line 1						
Line 2						
P.O. Box						
City				State		
Telephone		Fax		Email		

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Exhibit 22.42.1-2 (01-01-2003)
TEB Outreach Request-Continuation

TEB OUTREACH REQUEST FORM-CONTINUATION

Exhibit 22.42.1-2

Customer Entities Attending Outreach Event - Continued

Entity Name				
Nationally Affiliated To:				
Primary Contact	First Name	Middle Name	Last Name	Position Title
Address Line 1				
Line 2				
P.O. Box				
City			State	
Telephone		Fax		Email

Entity Name				
Nationally Affiliated To:				
Primary Contact	First Name	Middle Name	Last Name	Position Title
Address Line 1				
Line 2				
P.O. Box				
City			State	
Telephone		Fax		Email

Entity Name				
Nationally Affiliated To:				
Primary Contact	First Name	Middle Name	Last Name	Position Title
Address Line 1				
Line 2				
P.O. Box				
City			State	
Telephone		Fax		Email

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Exhibit 22.42.1-3 (01-01-2003)
TEB Outreach Assignment Form

TEB Outreach Assignment Form

OUTREACH DATE:

Exhibit 22.42.1-3

TEB Lead

Email:
Phone:
Fax:

Other TEB Presenters

Email:
Phone:
Fax:

Outreach Event: ***Location:***

Location Directions:

Special Instructions:

Outreach Topics Requested

Format: ***Outreach Type:*** ***# of Participants:***

Sponsoring Entity
Primary Contact:

Email:
Phone:
Fax:

Additional Entities Attending Outreach Event:

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Exhibit 22.42.1-4 (01-01-2003)
TEB Outreach Completion Form

TEB OUTREACH COMPLETION FORM

Exhibit 22.42.1-4

Outreach Control Number (OCN)	Outreach Event Date	Preparation Time	Presentation Time	Actual Number of Participants

Event Name		
Comments		
Action Items		
Topics (Enter if different from topics assigned)	1.	
	2.	
	3.	
TEB Employees Presenting (If different from assignment)	1.	
	2.	
	3.	

Add/Edit Entities Attending Outreach Event

(Enter information for entities not listed on assignment form)

Entity Name						
Nationally Affiliated To:						
Primary Contact	First Name	M	Last		Position Title	
Address Line 1						
Line 2						
P.O. Box						
City					State	
Telephone		Fax			Email	

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